

Message Text

UNCLASSIFIED

PAGE 01 STATE 102484
ORIGIN ARA-14

INFO OCT-01 ISO-00 TRSE-00 L-03 /018 R

DRAFTED BY ARA/ECA:DVANTREECK:BP
APPROVED BY ARA/ECA:RWZIMMERMANN
ARA/ECA:RGRAHAM
IRS:CSHENCK

-----010681 221120Z /14

R 212311Z APR 78
FM SECSTATE WASHDC
TO AMEMBASSY MONTEVIDEO

UNCLAS STATE 102484

E.O. 11652:

TAGS: EFIN, UY

SUBJECT: IRS INQUIRY - SERVING PROCESS ON A U.S. CITIZEN
IN URUGUAY

1. CHARLES S. HENCK, ATTORNEY, OFFICE OF THE CHIEF COUNSEL
OF THE INTERNAL REVENUE SERVICE HAS ASKED THE DEPARTMENT TO
DETERMINE THE URUGUAYAN POSITION REGARDING SERVING PROCESS
ON A U.S. CITIZEN IN URUGUAY. TO AFFECT SERVICE OF PROCESS
THE SUMMONS AND COMPLAINT MUST BE RECEIVED BY THE DEFEN-
DANT AND HE MUST BE AWARE THAT HE IS GOING TO BE A PARTY
IN A LAW SUIT. IRS IS AWARE THAT MANY COUNTRIES ARE
SENSITIVE TO FOREIGN TAX COLLECTION MATTERS BEING PURSUED
WITHIN THEIR BORDERS.

2. WOULD SERVICE OF THE PAPERS BY MAIL BE ACCEPTABLE TO
URUGUAY?

3. WOULD SERVICE BY A U.S. OFFICIAL, DESIGNATED BY THE
U.S. COURTS BE ACCEPTABLE?
UNCLASSIFIED

UNCLASSIFIED

PAGE 02 STATE 102484

4. IF NEITHER ALTERNATIVE ABOVE IS ACCEPTABLE, WE WOULD
APPRECIATE EMBASSY COMMENTS ON ALTERNATIVES. CHRISTOPHER

UNCLASSIFIED

NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: n/a
Control Number: n/a
Copy: SINGLE
Draft Date: 21 apr 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 jan 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978STATE102484
Document Source: CORE
Document Unique ID: 00
Drafter: DVANTREECK:BP
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780172-0547
Format: TEL
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t19780429/aaaaayil.tel
Line Count: 58
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: fa2254a9-c288-dd11-92da-001cc4696bcc
Office: ORIGIN ARA
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: n/a
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 29 mar 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: N/A
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 2884495
Secure: OPEN
Status: NATIVE
Subject: IRS INQUIRY - SERVING PROCESS ON A U.S. CITIZEN IN URUGUAY
TAGS: EFIN, CFED, UY, IRS
To: MONTEVIDEO
Type: TE
vdkgvwkey: odb://SAS/SAS.dbo.SAS_Docs/fa2254a9-c288-dd11-92da-001cc4696bcc
Review Markings:
Sheryl P. Walter
Declassified/Released
US Department of State
EO Systematic Review
20 Mar 2014
Markings: Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014